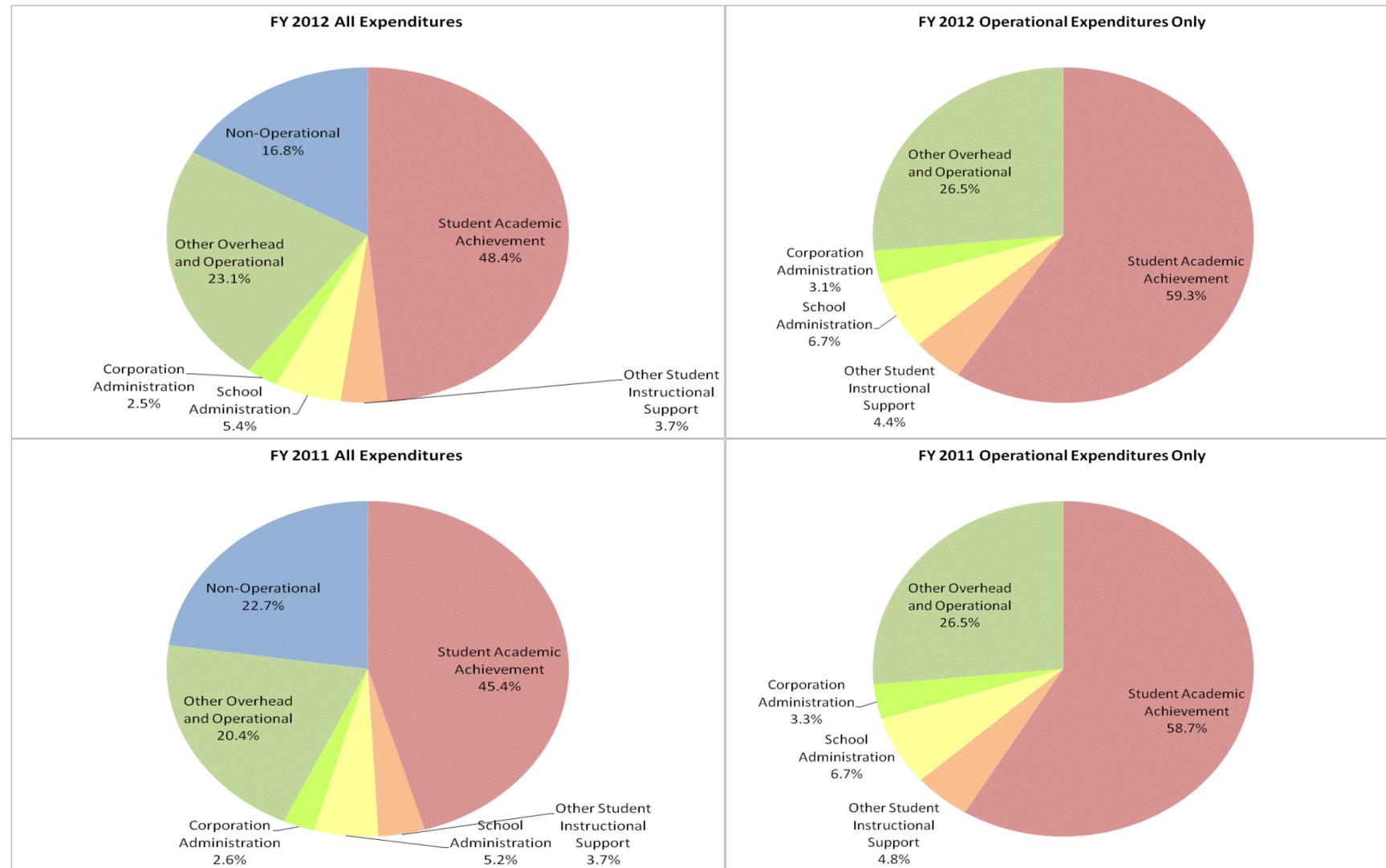


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rush County Schools (6995)

Rush County Schools (6995)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$12,315,762	55.3%	\$12,771,007	50.1%	\$12,347,933	45.4%	\$12,656,046	48.4%
Student Instructional Support	\$1,689,226	7.6%	\$2,142,178	8.4%	\$2,420,754	8.9%	\$2,389,330	9.1%
Overhead and Operational	\$5,551,614	24.9%	\$6,010,057	23.6%	\$6,245,682	23.0%	\$6,695,584	25.6%
Nonoperational	\$2,718,922	12.2%	\$4,550,454	17.9%	\$6,176,472	22.7%	\$4,390,196	16.8%
Grand Total	\$22,275,524		\$25,473,695		\$27,190,840		\$26,131,155	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2011	FY 2012
	62.9%	58.5%	54.3%	57.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rush County Schools (6995)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$30,391	\$725,367	\$710,567	\$714,212	> 500%	-2%	1%
	11100 Regular Programs; Elementary	\$3,999,254	\$4,326,652	\$4,200,101	\$4,125,087	3%	-5%	-2%
	11200 Regular Programs; Middle/Junior High	\$1,335,807	\$1,370,856	\$1,401,777	\$1,459,165	9%	6%	4%
	11300 Regular Programs; High School	\$2,344,563	\$2,644,661	\$2,495,566	\$2,543,981	9%	-4%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$62,600	\$48,293	\$60,560	\$59,151	-6%	22%	-2%
	11410 Vocational Education; Agriculture A	\$33,084	\$49,150	\$58,458	\$64,376	95%	31%	10%
	11420 Vocational Education; Agriculture B	\$65,837	\$87,432	\$92,357	\$95,770	45%	10%	4%
	11450 Vocational Education; Consumer and Homemaking	\$135,734	\$157,208	\$131,857	\$55,323	-59%	-65%	-58%
	11480 Vocational Education; Industrial Education A	\$3,881	\$90	\$0	\$0	-100%	-100%	
	11590 Other Vocational Education Programs	\$0	\$44,526	\$45,291	\$56,586		27%	25%
	12110 Gifted And Talented; Gifted and Talented	\$23,142	\$32,928	\$15,857	\$35,711	54%	8%	125%
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$51,145	\$41,458	\$40,678		-20%	-2%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$88,262	\$94,050	\$101,751		15%	8%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$259,431	\$214,221	\$229,011		-12%	7%
	12320 Physical Impairment; Multiple Disabilities	\$0	\$438	\$341	\$72		-84%	-79%
	12340 Physical Impairment; Hearing Impairment	\$0	\$58,644	\$74,525	\$77,552		32%	4%
	12350 Physical Impairment; Homebound	\$20,495	\$21,931	\$31,762	\$16,331	-20%	-26%	-49%
	12410 Emotionally Disabilities; Emotional Disabilities; Full Time	\$0	\$194,035	\$164,748	\$233,505		20%	42%
	12510 Culturally Different; Communication Disorders	\$0	\$55,215	\$89,543	\$78,742		43%	-12%
	12520 Culturally Different; Compensatory	\$0	\$3,000	\$3,700	\$4,306		44%	16%
	12610 Learning Disability	\$0	\$558,671	\$607,444	\$556,856		0%	-8%
	12710 Equal Opportunity At Risk	\$164,854	\$216,722	\$150,159	\$149,471	-9%	-31%	0%
	12810 Special Education Preschool	\$40,911	\$72,694	\$0	\$65	-100%	-100%	
	12900 Other Special Programs	\$513,922	\$269,357	\$261,286	\$335,274	-35%	24%	28%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$13,063	\$18,645	\$18,848	\$19,671	51%	6%	4%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$6,934	\$10,760	\$2,870		-59%	-73%
	14300 Summer School Programs; High School	\$87,610	\$80,281	\$54,289	\$40,038	-54%	-50%	-26%
	16100 Remediation Testing	\$128,614	\$33,937	\$13,897	\$13,097	-90%	-61%	-6%
	16200 Preventive Remediation	\$68,453	\$40,438	\$35,875	\$44,276	-35%	9%	23%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Particip	\$268,430	\$325,227	\$312,215	\$354,727	32%	9%	14%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$34,142	\$32,131	\$33,688	\$27,477	-20%	-14%	-18%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$17,509	\$9,064	\$9,958		-43%	10%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$36,477	\$0			-100%
	22110 Improvement of Instruction; Service Area Direction	\$40,582	\$107,411	\$122,753	\$87,350	115%	-19%	-29%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$65,658	\$45,016	\$100,848	\$2,701	-96%	-94%	-97%
	22130 Improvement of Instruction; Instructional Staff Training	\$16,000	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$302,133	\$422,950	\$443,003	\$403,093	33%	-5%	-9%
	22230 Library/Media Services; Audiovisual	\$6,703	\$26,398	\$8,486	\$5,706	-15%	-78%	-33%
	22360 Instruction, Related Technology; Network Support	\$77,066	\$109,865	\$124,464	\$136,624	77%	24%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$261,784	\$167,559	\$77,642	\$475,484	82%	184%	> 500%
	26497 2007 Account Code - Teachers Retirement Fund	\$502,220	\$0	\$0	\$0			
Student Academic Achievement Total		\$10,646,930	\$12,771,007	\$12,347,933	\$12,656,046	19%	-1%	2%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$20,515	\$24,091	\$25,937		26%	8%
	21210 Guidance Services; Service Area Direction	\$0	\$0	\$63,426	\$71,088			12%
	21220 Guidance Services; Counseling Services	\$216,623	\$288,239	\$278,422	\$280,934	30%	-3%	1%
	21340 Health Services; Nurse Services	\$157,691	\$163,749	\$246,673	\$254,590	61%	55%	3%
	21420 Psychological Testing	\$0	\$76,449	\$79,471	\$11,269		-85%	-86%
	21430 Psychological Counseling	\$0	\$2,267	\$0	\$387		-83%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$64,738	\$10,627	\$22,365		-65%	110%
	21810 Special Education Administration; Service Area Direction	\$50,675	\$155,117	\$327,908	\$245,513	384%	58%	-25%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	-\$13,605	\$64,951			
	24100 Office of The Principal	\$993,420	\$1,371,105	\$1,403,741	\$1,412,296	42%	3%	1%
Student Instructional Support Total		\$1,418,409	\$2,142,178	\$2,420,754	\$2,389,330	68%	12%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rush County Schools (6995)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$15,071	\$15,071	8%	0%	0%
	23120 Board of Education; Service Area Assistants	\$34,277	\$49,322	\$54,610	\$55,039	61%	12%	1%
	23150 Board of Education; Legal Services	\$34,894	\$5,941	\$5,263	\$6,251	-82%	5%	19%
	23160 Board of Education; Promotion Expenses	\$2,172	\$3,235	\$2,854	\$3,144	45%	-3%	10%
	23190 Board of Education; Other Governing Body Services	\$11,048	\$5,280	\$4,310	\$7,310	-34%	38%	70%
	23210 Executive Administration; Office of The Superintendent	\$164,480	\$223,978	\$222,981	\$184,455	12%	-18%	-17%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$12,377	\$0	\$0		-100%	
	23290 Executive Administration; Other Executive Administration Services	\$8,650	\$8,210	\$9,944	\$8,142	-6%	-1%	-18%
	25120 Fiscal Services; Service Area Direction	\$37,092	\$43,787	\$43,826	\$44,056	19%	1%	1%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$57,620	\$84,784	\$91,767	\$91,888	59%	8%	0%
	25710 Personnel Services; Supervision of Personnel Services	\$38,058	\$63,272	\$5,131	\$0	-100%	-100%	-100%
	25840 Administrative Technology Services; Systems Operations	\$0	\$123,028	\$241,837	\$244,731		99%	1%
	25920 Ditch Assessments	\$0	\$20	\$0	\$0		-100%	
	25940 Settlements	\$0	\$23,500	\$0	\$0		-100%	
	25990 Other Support Services, Central	\$0	\$11,191	\$14	\$0		-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$33,970	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,557,566	\$1,927,512	\$1,955,594	\$1,882,041	21%	-2%	-4%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$13,090	\$11,504	\$22,208	\$12,670	-3%	10%	-43%
	26499 2007 Account Code - Other	\$299,886	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$26,646	\$0	\$0		-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$106,599	\$242,835	\$287,551	\$343,483	222%	41%	19%
	27010 Student Transportation; Service Area Direction	\$46,577	\$129,136	\$138,986	\$140,813	202%	9%	1%
	27100 Student Transportation; Vehicle Operation	\$584,943	\$831,130	\$930,791	\$980,977	68%	18%	5%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$338,348	\$568,834	\$556,270	\$592,873	75%	4%	7%
	27400 Student Transportation; Purchase of School Buses	\$420,346	-\$26,446	-\$6,062	\$334,114	-21%		
	27500 Student Transportation; Insurance on Buses	\$41,112	\$4,760	\$0	\$0	-100%	-100%	
	27700 Student Transportation; Contracted Transportation Services	\$272,042	\$290,296	\$315,409	\$334,284	23%	15%	6%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$90,131			
	31200 Food Services Operations; Food Preparation and Dispensing	\$512,559	\$657,418	\$659,387	\$630,123	23%	-4%	-4%
	31400 Food Services Operations; Food Purchases	\$465,123	\$613,091	\$600,714	\$626,435	35%	2%	4%
	31900 Other Food Services	\$78,279	\$60,343	\$87,227	\$67,553	-14%	12%	-23%
Overhead and Operational Total		\$5,172,728	\$6,010,057	\$6,245,682	\$6,695,584	29%	11%	7%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$811			
	33200 Community Recreation	\$15,391	\$29,862	\$17,583	\$18,598	21%	-38%	6%
	33400 Athletic Coaches	\$291,401	\$421,320	\$428,238	\$422,172	45%	0%	-1%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$1,408,775	\$5,542	\$0		-100%	-100%
	45100 Building Acquisition, Construction and Improvements	\$193,641	\$429,813	\$2,833,194	\$1,116,067	476%	160%	-61%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,000	\$1,000	\$0		-100%	-100%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$2,785	\$2,250	\$1,100	\$1,100	-61%	-51%	0%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$324,464	\$562,555	\$682,292	\$621,171	91%	10%	-9%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$86,142	\$49,380	\$42,523	\$45,277	-47%	-8%	6%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,652,000	\$1,644,500	\$2,165,000	\$2,165,000	31%	32%	0%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$94,280	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,660,104	\$4,550,454	\$6,176,472	\$4,390,196	65%	-4%	-29%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$130,329	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$842,751	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$55,316	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,348,600	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$356	\$0	\$0	\$0			
Prorated By Fund Total		\$2,377,353	\$0	\$0	\$0			